

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

**NOTICE OF MOTION NO.104 OF 2006
IN
INCOME TAX APPEAL (LOD) NO.1570 OF 2005**

The Commissioner of Income Tax ..Appellant.

V/s.

Shri Lalit Sheth ..Respondent.

Mr.Ashokan for appellant.

**CORAM : F.I.REBELLO AND
J.P.DEVADHAR, JJ.**

DATED : 26TH SEPTEMBER, 2007.

P.C. :-

. The learned counsel on the last occasion had had taken time to file better affidavit. The learned counsel states that considering the record, it is not possible to file a better affidavit.

2. The order of the I.T.A.T. was received on 13/2/2004. The C.I.T. (Judicial) granted approval on 22/6/2004. The file was sent to the Ministry of Law immediately thereafter and the appeal memo was received and the appeal was filed on 18/11/2005. There is no explanation for the delay whatsoever between 22/6/2004 to 18/11/2005. Considering the above, the cause shown would not amount to sufficient cause. Hence Motion is dismissed.

(J.P.DEVADHAR, J.)

(F.I.REBELLO, J.)